

# ***Montana Department of Transportation***



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Montana Department of Transportation

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Email: [mdtmfrefund@mt.gov](mailto:mdtmfrefund@mt.gov)

## **Forms and Instructions for *PTO* Montana Diesel, Gasoline or Gasohol Tax Refund**

**Mail Applications to:  
Montana Department of Transportation  
PO Box 8019  
Helena MT 59604-8019**

**As of November 2006**

### MOTOR FUELS TAX REFUND REQUIREMENTS CHECK LIST

All the required information for a refund must be completed for refund to be processed.  
Before mailing, please check the list to ensure you are submitting all that is required.

- ☐ MF-27P Form
- ☐ Social Security Number or Federal ID Number (FEIN)
- ☐ Applicant's Signature (Original)
- ☐ Schedule C
- ☐ Pages 6 & 7
- ☐ Original gas, gasohol and/or clear diesel bulk invoices

#### Definition

PTO – Power take-off from a motor vehicle engine or auxiliary engine fueled from the same supply tank as the vehicle to perform an operating function using greater than or equal to 7.5% of the engine's power supply to operate.

NOTE: CLIMATE CONTROL FUNCTIONS ARE NOT CONSIDERED POWER TAKE OFF UNITS.

#### Qualification

A vehicle engaged in a taxable activity with a PTO

#### Required Records

Maintain dispersal and mileage records and all fuel receipts.

**If you have any questions filling out these forms, please call (406) 444-7278 between the hours of 8:00am and 5:00pm, Monday through Friday except holidays. You may download forms from our Website at [www.mdt.mt.gov](http://www.mdt.mt.gov).**

MDT attempts to provide accommodations for any known disability that may interfere with a person participating in any service, program or activity of the Dept. Alternative accessible formats of this information will be provided upon request. For further information call (406) 444-7278 or TTY (800) 335-7592, or by calling Montana Relay at 711

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By cooperative agreement, the Montana Department of Transportation exchanges fuel tax information with other tax collecting agencies.

## Instructions for Schedule C

**Vehicle Identification Number (VIN)**– This number is required so the Department can verify this is a PTO Unit.

**Vehicle Type Number** – Enter the number from the chart on page 4 that corresponds to your vehicle type. The number is required so the Department can verify the PTO Rate.

1. **Miles operated in all jurisdictions:** Enter the total miles operated for each PTO unit.
2. **Total Fuel used in vehicles:** Enter the total gallons put into the supply tank of each PTO unit.
3. **Average miles per gallon for all miles traveled:** Divide column 1 by column 2.
4. **Total Montana Miles:** Enter the total of on-road miles operated in Montana for each PTO unit.
5. **Montana off-road miles:** Enter the total number of off-road Montana miles operated for each unit with a PTO. Do not include any miles traveled on any streets, roads, highways, alleys, county roads, county gravel roads, forest service roads (except forest service development roads) and their related structures.
6. **Montana on-road miles:** Subtract column 4 from column 5.
7. **Amount of Fuel used in Montana:** Divide column 6 by column 3.
8. **PTO Fuel Rate:** Enter the PTO percentage rate from page 4 that corresponds with your vehicle type number.
9. **PTO Fuel:** Multiply column 7 by column 8. This is your PTO fuel tax refund for each unit.

Follow these steps for Diesel, Gasoline and/or Gasohol. After you have finished computing the refund, transfer the refund amounts to the front page of the application.

Sign application and mail to the Department of Transportation to the address listed on the front of this form.

<b>Vehicle #</b>	<b>Vehicle Type</b>	<b>PTO %</b>
1	Water & Oil Well Drilling Rig	0.8
2	Cement Mixing/Concrete Pumping Truck	0.3
3	Sanitation/Garbage Trucks/Septic Pumpers	0.3
4	Sewer Cleaning/Jet Vactor	0.3
5	Super Suckers	0.3
6	Fire Trucks	0.3
7	Mobile Cranes	0.3
8	Line Trucks with Digger/Aerial Lift	0.25
9	Refrigeration Trucks	0.25
10	Sweeper Trucks (must be motor vehicle)	0.25
11	Self Loaders/Boom Truck (logging truck)	0.2
12	Truck with Hydraulic Winch	0.2
13	Wrecker	0.2
14	Semi-Wrecker	0.2
15	Service Truck with Jack Hammer/Drill Crane	0.2
16	Oil & Water Well Service Truck	0.2
17	Bulk Feed Truck	0.2
18	Dump Trailer Trucks	0.2
19	Dump Trucks	0.2
20	Hot Asphalt Distribution Trucks	0.2
21	Leaf Truck	0.2
22	Pneumatic Tank Trucks	0.2
23	Salt Spreader on Dump Truck	0.2
24	Seeder Truck	0.2
25	Snow Plow	0.2
26	Spray Trucks	0.2
27	Tank Transport	0.2
28	Tank Trucks	0.2
29	Car Carrier with Hydraulic	0.1
30	Carpet Cleaning Van	0.1
31	all others with Auxiliary engines under 15 hp	0.075



MONTANA DEPARTMENT OF TRANSPORTATION  
PO BOX 8019  
HELENA MT 59604-8019  
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[www.mdt.mt.gov](http://www.mdt.mt.gov)

**PTO Refund Application**  
Refund of Montana Diesel, Gasoline or Gasohol Tax  
Schedule C must be attached  
Please read Instructions

Time period for Refund: \_\_\_\_\_ to \_\_\_\_\_  
Applicants Name (Last, First, MI) or Trade Name: \_\_\_\_\_  
SSN or Tax ID#: \_\_\_\_\_ Occupation: \_\_\_\_\_  
Mailing Address: \_\_\_\_\_ Phone Number: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code + 4: \_\_\_\_\_

**REQUESTED AMOUNTS**

1028 Gasohol	1008 Gasoline	1007 Diesel
\$ _____	\$ _____	\$ _____
Total Refund \$ _____		

***Original Signature required for processing application***

I/we hereby declare and represent that the above and foregoing is a true and correct statement showing all diesel, gasoline and/or gasohol purchased and entirely consumed by the applicant; that the invoices included are the original purchase invoices received at the time of purchase and delivery; that said claim against the State of Montana is just and wholly unpaid.

Paid Preparer's Name: \_\_\_\_\_  
Address: \_\_\_\_\_ Phone: \_\_\_\_\_  
Signature: \_\_\_\_\_ Date: \_\_\_\_\_

May the Department of Transportation discuss this return with the preparer above? ☐ Yes ☐ No

Applicant's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

For Office Use	
File location: _____	Entered: ____/____/____-____
Processed: ____/____/____-____	Pre-approved: ____/____/____-____
Approved: ____/____/____-____	Postmark Date: ____/____/____

## LIST ALL VEHICLES WITH PTOs

# Clear Diesel

VIN or Unit #	Vehicle Type	(1) Miles Operated in all Jurisdiction	(2) Total Fuel Used in Vehicles	(3) Average Miles Per Gallon	(4) Total Montana Miles	(5) Montana Off-Road Miles	(6) Montana On-Road Miles (4)-(5)	(7) Fuel Used in Montana (6)/(3)	(8) PTO Fuel rate (see Page 4)	(9) PTO Fuel (7)x(8)
Total Clear Diesel used in Montana by PTOs										
Total Clear Diesel Gallons multiplied by \$0.2775 (enter total amount on Application page 5)										
\$										

**Schedule C – PTO Refund**

**Attach this schedule to the application page**

**LIST ALL VEHICLES WITH PTOs**

**Gasohol**

VIN or Unit #	Vehicle Type	(1) Miles Operated in all Jurisdiction	(2) Total Fuel Used in Vehicles	(3) Average Miles Per Gallon (1)/(2)	(4) Total Montana Miles	(5) Montana Off-Road Miles	(6) Montana On-Road Miles (4)-(5)	(7) Fuel Used in Montana (6)/(3)	(8) PTO Fuel rate (see Page 4)	(9) PTO Fuel (7)x(8)
<b>Total Gasoline used in Montana by PTOs</b>										
<b>Total Gasohol Gallons multiplied by \$0.23 (enter total amount on Application page 1)</b>										<b>\$</b>

**Gasoline**

<b>Total Gasohol used in Montana by PTOs</b>										
<b>Total Gasoline Gallons multiplied by \$0.27 (enter total amount on Application page 5)</b>										<b>\$</b>

**LEFT BLANK INTENTIONALLY**



<div>SAMPLE</div> <div>Gasoline/Diesel/Gasohol Dispersal Record</div>			
<div>***Keep the following records for your files***</div>			
Date	Fuel Type Gasoline/Dyed Diesel/Clear Diesel /Gasohol	Vehicle/Equipment Description	Gallons Dispersed
TOTALS:			

**SAMPLE**  
**Individual Vehicle Mileage Record**

Company Name: \_\_\_\_\_  
Driver's Name: \_\_\_\_\_

**You Must Record the Odometer Reading:**

1. At the beginning of each day/trip
2. When leaving the state and re-entering the state
3. When leaving on-road to off-road
4. When entering on-road from off-road
5. At the end of each day/trip

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Vehicle Description or Unit #:			On-Road				Off-Road		Major Roads Traveled	On-Road Miles	Off-Road Miles
			Beginning Odometer	Ending Odometer	Beginning Odometer	Ending Odometer	Beginning Odometer	Ending Odometer			
<b>TOTALS:</b>											